ARH&J

ACHMAD, RASYID, HISBULLAH & JERRY
REGISTERED PUBLIC ACCOUNTANTS
KANTOR PUSAT : NIU. KAP : 586/KM.I/2007
Member of : Nozaka Japan Certified Public Accountant Firm

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INDEPENDENT AUDITOR'S REPORT

No. 996/ARHJ-RD /EDI-LeIP/GA/05.11

The of Boards Founder, Advisory and Management
YAYASAN LEMBAGA KAJIAN ADVOKASI
UNTUK INDEPENDENSI PERADILAN (LeIP)

We have audited the accompanying financial position of **Yayasan Lembaga Kajian Advokasi untuk Independensi Peradilan (LeIP)** dated December 31, 2011 and the related statement on activities and fund balances, statement of cash flows for the years ended on those dates. The financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit. Financial statements for the year ended December 31, 2010 were audited by other auditors with No. 046A/BWP-KP/GA/LeIP/03.11, dated March 25, 2011 with an unqualified opinion.

We conducted our audit in accordance with auditing standards established by the Indonesia Institute of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on tests basis evidence supporting the amounts and disclosure of financial statements. Audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present *fairly*, in all material respects, the financial position of **Yayasan Lembaga Kajian Advokasi untuk Independensi Peradilan (LeIP)** dated December 31, 2011, and results of statement on activities, fund balances and cash flows for the years ended on those dates accordance with Financial Accounting Standards for Small, Medium and Enterprises.

DR. Achmad R.K., Ak.,CPA.,MM
N.R.A.P. A.P. : 0102

Jakarta, May 25, 2012